

#527

REPLY TO:

Auditor General

25X1A

EASTERN District  
Liaison Office  
PO Box 8155, SW Stn  
Washington, D. C.

15 July 1959

SUBJECT: Report on Final Audit of Government Property in  
Possession of Contractor  
The Perkin-Elmer Corporation  
Norwalk, Connecticut  
Contract No. SC-45-12  
Period: 1 November 1957 to 12 June 1959

TO: Contracting Officer

REFS: (a) DPS-5757 dtd. 20 Nov. 58  
(b) Auditor's Ltr. to CO dtd 9 Jan. 59  
(c) Contractor's Ltr. to CO dtd 4 May 59,  
revised on 23 May 59  
(d) Contractor's TWX to HQ, No. 089 dtd 12 June 59

1. Purpose of Examination:

a. In accordance with Ref. (a), a final audit of the contractor's records was made in order to establish that he has satisfactorily accounted for the receipt, consumption and disposal of Government property furnished or acquired under subject contract.

b. In addition, we have also attempted to determine whether the contractor's procedures and controls are adequate for his performance of the responsibilities provided under applicable Government property regulations.

2. Scope of Examination:

a. Contractor acquired Property:

(1) Receipt: During the course of our cost audit we verified receipt of materials procured hereunder by test checks to Receiving Reports.

(2) Consumption: See par. 4 of our cost audit report.

(3) Disposal: We have verified the contractor's revised residual inventory contained in Refs. (c) and (d). In addition, an Inventory Certificate was obtained from the contractor.

b. Government Furnished Property:

Inasmuch as the Contracting Officer has not as yet replied to Ref. (b) wherein we requested a listing of the GFP furnished hereunder, we utilized the contract schedule and the contractor's available records as a basis for determining the total accountability.

The contractor's records indicate the following GFP was received and returned to both customers after modification and overhaul:

16 ea. MCI Tracking Cameras P/N 151-0012

(Serial Nos. 2,3,4,5,7,9,10,12,13,14, 15,16,17,18,19 and 20).

Last 5 units (Ser. Nos. 3,5,14,15 and 20) were shipped to Customer No. 2; balance of 11 units were shipped to Customer No. 1.

2 ea. Timer Assys. P/N 501-0096 (Hycon 731450) were installed and shipped out to Cust. No. 1 in Cameras Ser Nos. 7 and 17.

3. Receipt and Acceptance of Contract Items:


Findings in this report are subject to the satisfactory receipt and acceptance of the contract items by the Project. This information was requested in Ref. (b) but the contracting officer has not as yet indicated the status.

4. Results of Examination of Contractor's Records:

a. The contractor's residual inventory, submitted to the Contracting Officer by letter dated 4 May 59, was reviewed by the auditor and found to be incomplete. However, the contractor has submitted a revised inventory listing contained in Refs. (c) and (d) which is now acceptable to the auditor.

b. Subject to the verification of the information contained in Par. 2b and the qualification mentioned in par. 3, we know of no further exceptions concerning the receipt, utilization or disposal of Government property furnished or acquired under this contract.

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Audit Liaison Officer  
Eastern District